UNIFIED SCHOOL DISTRICT NO. 254 Medicine Lodge, Kansas 67104

FINANCIAL STATEMENT For the Fiscal Year Ended June 30, 2014

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

Financial Statement Regulatory Basis For the Year Ended June 30, 2014

TABLE OF CONTENTS

Item	Page Number
FINANCIAL SECTION	
Auditors' Report on Financial Statement	1-2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3-5
Notes to the Financial Statement	6-13
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	14-15
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Funds	16-20
Special Purpose Funds	21-46
Bond and Interest Fund	47
Trust Fund	48
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	49
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash -	
District Activity Funds	50-51
SUPPLEMENTARY INFORMATION	
Schedule 5	
Graphical Analysis	52-67



VONFELDT, BAUER & VONFELDT, CHTD.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

Board of Education Unified School District No. 254 Medicine Lodge, Kansas 67104

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 254, Medicine Lodge, Kansas, a municipality, as of and for the year ended June 30, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 254, Medicine Lodge, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 254, Medicine Lodge, Kansas as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 254, Medicine Lodge, Kansas as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds, and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 6 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated November 21, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD. Certified Public Accountants Larned, Kansas

November 21, 2014

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash Regulatory Basis

For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	
General Funds:			
General Fund	\$ 10,049.38	\$ 582.72	
Supplemental General Fund	141,421.72	0.00	
Special Purpose Funds:			
At-Risk (4 Yr Old) Fund	76.03	0.00	
At-Risk Fund	194,581.99	0.00	
Capital Outlay Fund	383,234.93	0.00	
Driver Training Fund	9,501.89	0.00	
Food Service Fund	91,877.97	0.00	
Professional Development Fund	19,171.90	0.00	
Summer School Fund	15,795.92	0.00	
Special Education Fund	297,985.26	0.00	
Vocational Education Fund	128,086.16	0.00	
Gifts and Grants Fund	97,221.67	0.00	
KPERS Special Retirement Fund	0.00	0.00	
Contingency Reserve Fund	337,196.97	0.00	
Textbook Rental Fund	143,153.82	13,279.16	
Recreation Commission Fund	23,527.23	0.00	
Recreation Commission Employee Benefit Fund	0.00	0.00	
Title I 2014 Fund	0.00	0.00	
Title I 2013 Fund	0.00	0.00	
Title II-A 2014 Fund	0.00	0.00	
Title II-A 2013 Fund	0.00	0.00	
REAP Grant 2013 Fund	0.00	0.00	
REAP Grant 2012 Fund	0.00	0.00	
REAP Grant 2011 Fund	0.00	0.00	
Carl Perkins Grant Fund	0.00	0.00	
PCC - Tech Prep Consortium Fund	0.00	0.00	
Photo Shoot Grant Fund	0.00	0.00	
Kan-Ed Fund	1,390.00	0.00	
District Activity Funds	9,373.61	0.00	
Bond and Interest Funds:	- ,		
Bond and Interest Fund	636,844.62	0.00	
Trust Funds:	020,002	2.30	
Scholarship Fund	122,980.20	0.00	
Total Reporting Entity (Excluding Agency Funds)	\$ 2,663,471.27	\$ 13,861.88	

The notes to the financial statement are an integral part of this statement.

	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
\$	3,555,629.89	\$ 3,550,785.85	\$ 15,476.14	\$ 39,508.35	\$ 54,984.49
	1,175,080.61	1,201,493.00	115,009.33	2,915.12	117,924.45
	28,608.46	25,927.76	2,756.73	2.04	2,758.77
	482,000.00	497,234.02	179,347.97	17.16	179,365.13
	264,903.43	132,268.87	515,869.49	61,018.90	576,888.39
	2,550.00	6,029.22	6,022.67	0.00	6,022.67
	327,051.17	331,110.80	87,818.34	7,596.52	95,414.86
	22,000.00	21,842.10	19,329.80	1,020.00	20,349.80
	13,000.00	12,413.23	16,382.69	0.00	16,382.69
	744,812.47	754,831.92	287,965.81	209.81	288,175.62
	105,062.19	140,182.42	92,965.93	1,389.79	94,355.72
	78,323.16	99,919.62	75,625.21	30,000.00	105,625.21
	286,065.31	286,065.31	0.00	0.00	0.00
	0.00	6,995.02	330,201.95	0.00	330,201.95
	52,621.08	29,397.08	179,656.98	1,386.02	181,043.00
	100,642.79	110,000.00	14,170.02	0.00	14,170.02
	0.00	0.00	0.00	0.00	0.00
	72,040.00	72,040.00	0.00	6.64	6.64
	0.00	0.00	0.00	0.00	0.00
	27,895.00	27,895.00	0.00	6.78	6.78
	0.00	0.00	0.00	0.00	0.00
	7,153.51	7,153.51	0.00	0.00	0.00
	18,149.33	18,149.33	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	2,849.66	2,849.66	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	1,390.00	0.00	1,390.00
	51,958.97	54,062.43	7,270.15	0.00	7,270.15
	256,322.23	336,195.00	556,971.85	0.00	556,971.85
_	139.36	6,650.00	116,469.56	0.00	116,469.56
\$	7,674,858.62	\$ 7,731,491.15	\$ 2,620,700.62	\$ 145,077.13	\$ 2,765,777.75

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

Summary Statement of Receipts, Expenditures and Unencumbered Cash Regulatory Basis

For the Year Ended June 30, 2014

Balance to be accounted for:	\$ 2	2,765,777.75
Composition of Cash:		
Checking Accounts	\$	2,904.20
NOW Accounts		506,292.32
Savings Accounts	2	2,187,368.16
Petty Cash		1,600.00
Certificates of Deposit		106,669.72
Total Cash	2	2,804,834.40
Agency Funds per Schedule 3		(39,056.65)
Total Reporting Entity (Excluding Agency Funds)	\$ 2	2,765,777.75

UNIFIED SCHOOL DISTRICT NO. 254 NOTES TO THE FINANCIAL STATEMENT June 30, 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 254, Medicine Lodge, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 254 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust fund - funds used to report assets held in trust for the benefit of the municipality (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality, scholarship funds, etc.).

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, savings accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather then mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- 1. Preparation of the budget for the succeeding calendar year on or before August 1st.
- 2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
- 3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- 4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Gifts and Grants Fund	Title II-A 2014 Fund	Carl Perkins Grant Fund
Contingency Reserve Fund	Title II-A 2013 Fund	PCC - Tech Prep Consortium Fund
Textbook Rental Fund	REAP Grant 2013 Fund	Photo Shoot Grant Fund
Title I 2014 Fund	REAP Grant 2012 Fund	Kan-Ed Fund
Title I 2013 Fund	REAP Grant 2011 Fund	District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2014.

Note 4 - DEPOSITS (Cont'd.)

At June 30, 2014 the District's carrying amount of deposits was \$2,804,834.40 and the bank balance was \$3,259,713.66. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$503,640.41 was covered by federal depository insurance, and \$2,756,073.25 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$22,325.00 subsequent to June 30, 2014 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2014.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2014, the statutory limit for the District was \$8,787,624.86. The outstanding bond principal represents 0.91% of the District valuation.

Note 7 - LONG-TERM DEBT

Total principal and interest

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds: Refunding Series 2005	3.00 - 3.70%	2/01/2005	\$ 2,140,000.00	9/01/2015
Total contractual indebtedness				
Current maturities of long-term debt and interest for the next five years and in five year increments through maturitare as follows:				
Principal: General obligation bonds			\$ 320,000.00	\$ 250,000.00
Total principal			320,000.00	250,000.00
Interest: General obligation bonds			15,010.00	4,625.00
Total interest			15,010.00	4,625.00

\$ 335,010.00 \$ 254,625.00

Balance Beginning				Reductions/		Balance End	Interest
 of Year		Additions		Payments		of Year	 Paid
\$ 880,000.00	\$	0.00	\$	310,000.00	\$	570,000.00	\$ 26,195.00
\$ 880,000.00	\$	0.00	\$	310,000.00	\$	570,000.00	\$ 26,195.00

Total
\$ 570,000.00

570,000.00

19,635.00

19,635.00

589,635.00

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

		Regulatory	
From	To	Authority	Amount
General	Special Education	K.S.A. 72-6428	\$ 535,174.00
General	Vocational Education	K.S.A. 72-6428	94,535.19
Supplemental General	At-Risk (4 Yr Old)	K.S.A. 72-6433	12,108.46
Supplemental General	At-Risk	K.S.A. 72-6433	482,000.00
Supplemental General	Food Service	K.S.A. 72-6433	100,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	22,000.00
Supplemental General	Summer School	K.S.A. 72-6433	13,000.00
Supplemental General	Special Education	K.S.A. 72-6433	209,638.47

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. Certified employees are credited with fifteen days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of \$15.00 per day. This payment will be added to the final check of the year and no other payment will be made upon termination, therefore, there is no potential liability for sick leave as of June 30, 2014.

Certified employees are also credited with two days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year, therefore, there is no potential liability for personal leave as of June 30, 2014.

Classified employees, after the first full year of employment, will receive ten days of paid vacation each year. After ten years of continuous employment, one additional day of vacation will be given each year of employment up to a maximum of fifteen days. No more than five days of vacation time is cumulative from year to year. Unused vacation time is not paid upon separation of employment, therefore, there is no potential liability for vacation time as of June 30, 2014.

Classified employees are credited with fifteen days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of \$15.00 per day. This payment will be added to the final check of the year and no other payment will be made upon termination, therefore, there is no potential liability for sick leave as of June 30, 2014.

Classified employees are also credited with two days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year, therefore, there is no potential liability for personal leave as of June 30, 2014.

Note 10 - DEFINED BENEFIT PENSION PLAN

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 7-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% from July 1 through December 31, 2013 and 5% from January 1 through June 30, 2014 of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Note 11 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

Note 12 - LEASE COMMITMENTS

Operating Leases:

The District has entered into operating leases for the district office and school copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2014 rent expenditures were \$17,430.92. These expenditures were made from the General Fund.

Note 13 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 21, 2014, and does not believe any events have occurred which effect the financial statement as presented.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

Summary of Expenditures - Actual and Budget Regulatory Basis For the Year Ended June 30, 2014

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 3,630,748.00	\$ (136,249.00)
Supplemental General Fund	1,228,435.00	(26,942.00)
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	30,950.00	XXXXXXXX
At-Risk Fund	504,581.00	XXXXXXXX
Capital Outlay Fund	709,785.00	XXXXXXXX
Driver Training Fund	22,952.00	XXXXXXXX
Food Service Fund	414,364.00	XXXXXXXX
Professional Development Fund	41,173.00	XXXXXXXX
Summer School Fund	25,796.00	XXXXXXXX
Special Education Fund	1,034,585.00	XXXXXXXX
Vocational Education Fund	297,086.00	XXXXXXXX
KPERS Special Retirement Fund	320,593.00	XXXXXXXX
Recreation Commission Fund	110,000.00	XXXXXXXX
Recreation Commission Employee Benefit Fund	0.00	XXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	337,195.00	XXXXXXXX

(djustment for Total Expenditures Qualifying Budget for Chargeable to udget Credits Comparison Current Year		Chargeable to	 Variance - Over (Under)		
\$	56,286.85 0.00	\$	3,550,785.85 1,201,493.00	\$	3,550,785.85 1,201,493.00	\$ 0.00 0.00
	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		30,950.00 504,581.00 709,785.00 22,952.00 414,364.00 41,173.00 25,796.00 1,034,585.00 297,086.00 320,593.00 110,000.00		25,927.76 497,234.02 132,268.87 6,029.22 331,110.80 21,842.10 12,413.23 754,831.92 140,182.42 286,065.31 110,000.00	(5,022.24) (7,346.98) (577,516.13) (16,922.78) (83,253.20) (19,330.90) (13,382.77) (279,753.08) (156,903.58) (34,527.69) 0.00
	0.00		0.00		0.00	0.00 (1,000.00)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

		Current Year			
	Prior Year Actual	Actual	Budget	Variance Over (Under)	
Descripto	Actual	Actual	Dudget	Over (Older)	
Receipts Toyog and Shared Passints:					
Taxes and Shared Receipts: Ad Valorem Property Tax	\$ 953,077.20	\$ 1,096,424.11	\$ 942,893.00	\$ 153,531.11	
Delinquent Tax	3,730.03	22,429.05	25,569.00	(3,139.95)	
Mineral Production Tax	87,482.74	106,963.88	90,000.00	16,963.88	
Local Sources:	07,402.74	100,903.88	90,000.00	10,903.88	
Reimbursements	6,628.81	56,286.85	0.00	56,286.85	
State Aid:	0,020.01	30,200.03	0.00	30,200.03	
Equalization Aid	1,887,741.00	1,738,352.00	1,925,636.00	(187,284.00)	
Special Education Aid	541,781.00	535,174.00	636,600.00	(101,426.00)	
Special Education Tha	311,701.00	222,171100		(101,120.00)	
Total Receipts	3,480,440.78	3,555,629.89	\$ 3,620,698.00	\$ (65,068.11)	
Expenditures					
Instruction:					
Salaries	1,199,352.06	1,238,098.10	1,238,000.00	98.10	
Employee Benefits	228,431.73	323,535.41	245,000.00	78,535.41	
Other Purchased Services	187.50	187.50	0.00	187.50	
Supplies	89,528.40	88,169.14	85,000.00	3,169.14	
Property (Equip & Furn)	1,552.99	1,481.15	1,500.00	(18.85)	
Other	0.00	0.00	130,573.00	(130,573.00)	
Student Support Services:					
Salaries	85,826.00	88,192.00	104,500.00	(16,308.00)	
Employee Benefits	12,768.15	12,055.51	18,500.00	(6,444.49)	
Other Purchased Services	0.00	695.15	0.00	695.15	
Supplies	462.29	10,042.13	1,000.00	9,042.13	
Health Services:					
Health Services	16,990.00	17,518.80	0.00	17,518.80	
Instructional Support Staff:					
Salaries	78,402.50	83,607.76	86,000.00	(2,392.24)	
Employee Benefits	25,920.33	6,371.32	32,000.00	(25,628.68)	
Purchased Professional Services	2,000.00	2,938.01	10,000.00	(7,061.99)	
Other Purchased Services	2,411.00	1,783.79	3,000.00	(1,216.21)	
Supplies	5,737.37	5,149.85	6,500.00	(1,350.15)	
General Administration:					
Salaries	158,605.87	167,769.56	164,000.00	3,769.56	
Employee Benefits	21,465.16	18,538.88	24,000.00	(5,461.12)	
Purchased Professional Services	42,962.67	49,561.85	30,000.00	19,561.85	
Other Purchased Services	5,748.64	6,423.39	5,000.00	1,423.39	
Supplies	0.00	2,241.68	0.00	2,241.68	
Other	25,834.32	19,100.15	25,000.00	(5,899.85)	

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS GENERAL FUND (Cont'd.)

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Expenditures (Cont'd.)				
School Administration:				
Salaries	208,239.41	210,091.75	214,000.00	(3,908.25)
Employee Benefits	31,682.12	25,987.90	35,000.00	(9,012.10)
Other Purchased Services	5,302.66	10,147.73	6,250.00	3,897.73
Supplies	5,324.45	6,862.90	7,000.00	(137.10)
Operations & Maintenance:				
Salaries	138,964.03	144,570.18	142,000.00	2,570.18
Employee Benefits	42,297.75	53,345.07	36,500.00	16,845.07
Purchased Professional Services	13,542.95	17,275.97	15,000.00	2,275.97
Purchased Property Services	14,469.87	44,795.96	20,500.00	24,295.96
Supplies	26,144.11	29,227.20	30,000.00	(772.80)
Heating	688.94	0.00	0.00	0.00
Operations & Maint. (Transportation):				
Purchased Professional Services	104.00	0.00	0.00	0.00
Purchased Property Services	1,881.56	0.00	2,000.00	(2,000.00)
Heating	1,619.50	1,908.47	2,000.00	(91.53)
Electricity	1,590.35	1,930.41	2,000.00	(69.59)
Transportation Supervision:				
Salaries	3,360.19	3,701.59	3,500.00	201.59
Vehicle Operating Services:				
Salaries	59,018.24	68,594.92	55,000.00	13,594.92
Employee Benefits	9,330.95	5,742.89	10,000.00	(4,257.11)
Insurance	5,575.58	15,011.85	6,000.00	9,011.85
Motor Fuel	29,625.24	28,302.80	55,000.00	(26,697.20)
Vehicle & Maintenance Services:				
Salaries	33,102.25	29,988.43	35,000.00	(5,011.57)
Employee Benefits	6,232.54	2,362.46	8,000.00	(5,637.54)
Other Purchased Services	635.54	352.36	1,750.00	(1,397.64)
Supplies	13,292.62	25,408.38	15,000.00	10,408.38
Equipment	1,408.30	438.48	0.00	438.48
Other	3,110.72	2,965.26	5,000.00	(2,034.74)
Other Student Transportation Services:				
Salaries	13,771.93	12,838.11	15,000.00	(2,161.89)
Employee Benefits	1,939.35	992.99	2,200.00	(1,207.01)
Other Purchased Services	2,422.00	2,782.53	3,000.00	(217.47)
Supplies	21,667.68	30,116.33	25,000.00	5,116.33
Other	1,089.95	1,060.61	2,000.00	(939.39)
Other Supplemental Service:				
Employee Benefits	0.00	812.00	0.00	812.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS GENERAL FUND (Cont'd.)

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year	
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk (4 Yr Old)	0.00	0.00	30,875.00	(30,875.00)
To At-Risk	200,000.00	0.00	0.00	0.00
To Capital Outlay	31,989.05	0.00	0.00	0.00
To Summer School	10,000.00	0.00	0.00	0.00
To Special Education	541,781.00	535,174.00	636,600.00	(101,426.00)
To Vocation Education	0.00	94,535.19	0.00	94,535.19
Adjustment to Comply with Legal Max			(136,249.00)	136,249.00
Legal General Fund Budget	3,485,391.81	3,550,785.85	3,494,499.00	56,286.85
Adjustment for Qualifying Budget Credits			56,286.85	(56,286.85)
Total Expenditures	3,485,391.81	3,550,785.85	\$ 3,550,785.85	\$ 0.00
Receipts Over (Under) Expenditures	(4,951.03)	4,844.04		
Unencumbered Cash, Beginning	(77,174.59)	10,049.38		
Beginning Cash Adjustment	92,175.00	0.00		
Prior Year Cancelled Encumbrances	0.00	582.72		
Unencumbered Cash, Ending	\$ 10,049.38	\$ 15,476.14		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

		Current Year						
	Prior Year			Variance				
	Actual	Actual	Budget	Over (Under)				
Receipts								
Taxes and Shared Receipts:								
Ad Valorem Property Tax	\$ 959,419.79	\$ 1,080,595.59	\$ 987,782.00	\$ 92,813.59				
Delinquent Tax	4,010.65	22,299.94	25,755.00	(3,455.06)				
Motor Veh./16-20M Veh. Tax	89,986.66	71,128.71	72,746.00	(1,617.29)				
Recreational Vehicle Tax	921.38	826.37	731.00	95.37				
Local Sources:								
Reimbursements	0.00	230.00	0.00	230.00				
Total Receipts	1,054,338.48	1,175,080.61	\$ 1,087,014.00	\$ 88,066.61				
Expenditures								
Instruction:								
Salaries	17,747.32	9,628.70	18,000.00	(8,371.30)				
Employee Benefits	1,333.89	4,151.81	1,500.00	2,651.81				
Other Purchased Services	0.00	113.66	0.00	113.66				
Supplies	18,591.94	6,750.68	20,000.00	(13,249.32)				
Other	0.00	0.00	164,435.00	(164,435.00)				
Instructional Support Staff:			,	(== 1, 1== 1= 1)				
Salaries	0.00	4,791.30	0.00	4,791.30				
Employee Benefits	0.00	345.20	0.00	345.20				
Purchased Professional Services	1,900.00	1,425.01	0.00	1,425.01				
Purchased Property Services	0.00	10,434.77	0.00	10,434.77				
Supplies	29.95	160.00	0.00	160.00				
Property (Equip & Furn)	28,934.50	23,910.66	30,000.00	(6,089.34)				
Other	2,106.79	0.00	2,500.00	(2,500.00)				
General Administration:	,		,	,				
Other	0.00	522.72	0.00	522.72				
School Administration:								
Other Purchased Services	11,202.20	3,056.20	12,000.00	(8,943.80)				
Operations & Maintenance:								
Employee Benefits	0.00	367.45	0.00	367.45				
Purchased Property Services	44,215.77	38,036.45	35,000.00	3,036.45				
Other Purchased Services	59,938.00	62,364.00	75,000.00	(12,636.00)				
Heating	30,826.37	39,472.83	30,000.00	9,472.83				
Electricity	137,421.67	154,744.63	150,000.00	4,744.63				
Other Supplemental Services:	•	•	•	,				
Other Purchased Services	2,625.00	2,470.00	3,000.00	(530.00)				

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS SUPPLEMENTAL GENERAL FUND (Cont'd.)

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year	
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk (4 Yr Old)	0.00	12,108.46	0.00	12,108.46
To At-Risk	223,000.00	482,000.00	310,000.00	172,000.00
To Driver Training	6,000.00	0.00	10,000.00	(10,000.00)
To Food Service	60,000.00	100,000.00	87,000.00	13,000.00
To Professional Development	0.00	22,000.00	10,000.00	12,000.00
To Summer School	0.00	13,000.00	10,000.00	3,000.00
To Special Education	185,100.00	209,638.47	100,000.00	109,638.47
To Vocational Education	197,943.00	0.00	160,000.00	(160,000.00)
To Textbook Rental	20,000.00	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(26,942.00)	26,942.00
Total Expenditures	1,048,916.40	1,201,493.00	\$ 1,201,493.00	\$ 0.00
Receipts Over (Under) Expenditures	5,422.08	(26,412.39)		
Unanayanharad Cash Daginning	125 000 64	141 421 72		
Unencumbered Cash, Beginning	135,999.64	141,421.72		
Unencumbered Cash, Ending	\$ 141,421.72	\$ 115,009.33		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS AT-RISK (4 YR OLD) FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year							
	Prior Year Actual			Actual		Budget		Variance ver (Under)		
Receipts										
Local Sources:										
Other Receipts from Local Sources	\$	0.00	\$	16,500.00	\$	0.00	\$	16,500.00		
Operating Transfers:										
From General		0.00		0.00		30,875.00		(30,875.00)		
From Supplemental General		0.00		12,108.46		0.00		12,108.46		
		_				_		<u> </u>		
Total Receipts		0.00		28,608.46	\$	30,875.00	\$	(2,266.54)		
1				· · · · · · · · · · · · · · · · · · ·						
Expenditures										
Instruction:										
Salaries		22,269.56		20,007.00		23,000.00		(2,993.00)		
Employee Benefits		6,717.91		5,033.21		6,950.00		(1,916.79)		
Other Purchased Services		0.00		157.70		0.00		157.70		
Supplies		857.31		729.85		1,000.00		(270.15)		
Supplies		007.01		,25.00	_	1,000.00		(270110)		
Total Expenditures		29,844.78		25,927.76	\$	30,950.00	\$	(5,022.24)		
Total Expellutures		29,044.76		23,921.10	Ф	30,930.00	φ	(3,022.24)		
		(20, 044, 70)		2 (00 70						
Receipts Over (Under) Expenditures		(29,844.78)		2,680.70						
H 10 1 D : :		20.020.01		76.02						
Unencumbered Cash, Beginning		29,920.81		76.03						
Unencumbered Cash, Ending	\$	76.03	\$	2,756.73						

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year						
	Prior Year Actual		Actual		Budget		Variance Over (Under)		
Receipts									
Operating Transfers:									
From General	\$	200,000.00	\$	0.00	\$	0.00	\$	0.00	
From Supplemental General		223,000.00		482,000.00		310,000.00		172,000.00	
Total Receipts		423,000.00		482,000.00	\$	310,000.00	\$	172,000.00	
Expenditures									
Instruction:									
Salaries		357,990.55		456,364.77		360,000.00		96,364.77	
Employee Benefits		45,236.01		34,666.48		55,000.00		(20,333.52)	
Other Purchased Services		342.28		1,645.70		0.00		1,645.70	
Supplies		906.53		4,016.01		6,000.00		(1,983.99)	
Other		1,203.61		178.00		83,581.00		(83,403.00)	
School Administration:									
Other Purchased Services		0.00		363.06		0.00		363.06	
Total Expenditures		405,678.98		497,234.02	\$	504,581.00	\$	(7,346.98)	
Receipts Over (Under) Expenditures		17,321.02		(15,234.02)					
Unencumbered Cash, Beginning		177,260.97		194,581.99					
Unencumbered Cash, Ending	\$	194,581.99	\$	179,347.97					

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

				C	Current Year		
]	Prior Year					Variance
		Actual	Actual		Budget	C	Over (Under)
Receipts							
Taxes and Shared Receipts:							
Ad Valorem Property Tax	\$	205,282.82	\$ 213,615.14	\$	200,769.00	\$	12,846.14
Delinquent Tax		768.08	4,597.26		5,501.00		(903.74)
Motor Veh./16-20M Veh. Tax		4,287.58	16,016.71		16,217.00		(200.29)
Recreational Vehicle Tax		56.33	188.07		163.00		25.07
Local Sources:							
Interest on Idle Funds		0.00	4,584.04		0.00		4,584.04
Other Receipts from Local Sources		17,248.25	25,902.21		20,000.00		5,902.21
Operating Transfers:							
From General		31,989.05	0.00		0.00		0.00
		_	_				
Total Receipts		259,632.11	 264,903.43	\$	242,650.00	\$	22,253.43
- T							
Expenditures							
Instruction:		0.00	22 (10 00		150,000,00		(127 201 10)
Property (Equip & Furn)		0.00	22,618.90		150,000.00		(127,381.10)
Operations & Maintenance:		152 211 04	46.561.06		200,000,00		(152 420 14)
Property (Equip & Furn)		153,311.04	46,561.86		200,000.00		(153,438.14)
Transportation:		72.057.00	0.00		150,000,00		(150,000,00)
Property (Equip & Buses)		73,957.00	0.00		150,000.00		(150,000.00)
Facility Acquis. & Constr. Services:		1 200 60	62 000 11		0.00		<i>(</i> 2,000,11
Site Improvement Services		1,290.60	63,088.11		0.00		63,088.11
Other		0.00	 0.00		209,785.00		(209,785.00)
Total Expenditures		228,558.64	132,268.87	\$	709,785.00	\$	(577,516.13)
•	-	,	 		<u> </u>		
Receipts Over (Under) Expenditures		31,073.47	132,634.56				
Unencumbered Cash, Beginning		352,161.46	383,234.93				
Unencumbered Cash, Ending	\$	383,234.93	\$ 515,869.49				

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS DRIVER TRAINING FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year								
	Prior Year Actual		Actual			Budget	Variance Over (Under)				
Receipts											
State Aid:											
State Safety Aid	\$	2,511.00	\$	2,550.00	\$	3,450.00	\$	(900.00)			
Operating Transfers:											
From Supplemental General	-	6,000.00		0.00		10,000.00		(10,000.00)			
Total Receipts		8,511.00		2,550.00	\$	13,450.00	\$	(10,900.00)			
Expenditures											
Instruction:											
Salaries		7,350.60		3,737.25		8,000.00		(4,262.75)			
Employee Benefits		626.52		282.88		1,000.00		(717.12)			
Other Purchased Services		0.00		29.46		0.00		29.46			
Other		0.00		0.00		9,952.00		(9,952.00)			
Vehicle Oper. & Maint. Services:											
Insurance		780.00		713.00		1,000.00		(287.00)			
Motor Fuel		545.61		458.29		1,000.00		(541.71)			
Other	-	84.39		808.34		2,000.00		(1,191.66)			
Total Expenditures		9,387.12		6,029.22	\$	22,952.00	\$	(16,922.78)			
Receipts Over (Under) Expenditures		(876.12)		(3,479.22)							
Unencumbered Cash, Beginning		10,378.01		9,501.89							
Unencumbered Cash, Ending	\$	9,501.89	\$	6,022.67							

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS FOOD SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

				C	urrent Year		
	Pr	rior Year					Variance
		Actual	 Actual		Budget	Ov	ver (Under)
Receipts							
Local Sources:							
Food Sales	\$	97,960.74	\$ 98,614.39	\$	116,125.00	\$	(17,510.61)
Miscellaneous		8,715.40	4,643.13		9,000.00		(4,356.87)
State Aid:							
State Food Assistance		2,406.79	2,603.71		2,256.00		347.71
Federal Aid:							
Child Nutrition Program		106,097.14	121,189.94		108,104.00		13,085.94
Operating Transfers:							
From Supplemental General		60,000.00	 100,000.00		87,000.00		13,000.00
Total Receipts		275,180.07	 327,051.17	\$	322,485.00	\$	4,566.17
Expenditures							
Operations & Maintenance:							
Salaries		11,150.00	16,000.00		12,000.00		4,000.00
Purchased Property Services		7,300.00	9,400.00		7,500.00		1,900.00
Other		1,470.00	25.00		1,500.00		(1,475.00)
Food Service Operation:							
Salaries		86,626.33	95,116.78		90,000.00		5,116.78
Employee Benefits		27,548.26	23,828.57		30,750.00		(6,921.43)
Other Purchased Services		1,270.62	10,167.72		1,500.00		8,667.72
Food & Supplies		132,911.84	147,651.42		146,000.00		1,651.42
Property (Equip & Furn)		1,391.49	5,675.59		3,000.00		2,675.59
Other		7,179.93	 23,245.72		122,114.00		(98,868.28)
Total Expenditures		276,848.47	 331,110.80	\$	414,364.00	\$	(83,253.20)
Receipts Over (Under) Expenditures		(1,668.40)	(4,059.63)				
Unencumbered Cash, Beginning		93,546.37	 91,877.97				
Unencumbered Cash, Ending	\$	91,877.97	\$ 87,818.34				

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS PROFESSIONAL DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year								
	Prior Year Actual		Actual		Budget		0	Variance ver (Under)			
Receipts											
Local Sources:											
Interest on Idle Funds	\$	5,781.80	\$	0.00	\$	12,000.00	\$	(12,000.00)			
Operating Transfers:								4.5.000.00			
From Supplemental General		0.00		22,000.00		10,000.00		12,000.00			
Total Receipts		5,781.80		22,000.00	\$	22,000.00	\$	0.00			
Expenditures											
Instructional Support Staff:											
Salaries		1,810.00		3,634.15		8,250.00		(4,615.85)			
Employee Benefits		140.28		215.40		900.00		(684.60)			
Other Purchased Services		258.00		0.00		500.00		(500.00)			
Supplies		0.00		66.98		0.00		66.98			
Other		519.99		378.08		20,523.00		(20,144.92)			
Other Supplemental Services:											
Purchased Professional Services		0.00		10,813.00		7,000.00		3,813.00			
Other Purchased Services		7,008.22		6,734.49		4,000.00		2,734.49			
Total Expenditures		9,736.49		21,842.10	\$	41,173.00	\$	(19,330.90)			
Receipts Over (Under) Expenditures		(3,954.69)		157.90							
Unencumbered Cash, Beginning		23,126.59		19,171.90							
Unencumbered Cash, Ending	\$	19,171.90	\$	19,329.80							

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS SUMMER SCHOOL FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year						
	Prior Year Actual		Actual		Budget		Variance Over (Under)		
Receipts									
Operating Transfers:									
From General	\$	10,000.00	\$	0.00	\$	0.00	\$	0.00	
From Supplemental General		0.00		13,000.00		10,000.00		3,000.00	
Total Receipts		10,000.00		13,000.00	\$	10,000.00	\$	3,000.00	
Expenditures									
Instruction:									
Salaries		7,549.93		9,869.15		10,000.00		(130.85)	
Employee Benefits		654.59		692.02		1,000.00		(307.98)	
Other Purchased Services		0.00		94.76		0.00		94.76	
Other		0.00		0.00		13,671.00		(13,671.00)	
Transportation Supervision:									
Salaries		577.52		1,632.09		1,000.00		632.09	
Employee Benefits		84.10		125.21		125.00		0.21	
Total Expenditures		8,866.14		12,413.23	\$	25,796.00	\$	(13,382.77)	
Receipts Over (Under) Expenditures		1,133.86		586.77					
Unencumbered Cash, Beginning	_	14,662.06		15,795.92					
Unencumbered Cash, Ending	\$	15,795.92	\$	16,382.69					

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS SPECIAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year						
		Prior Year						Variance	
		Actual		Actual		Budget	(Over (Under)	
Receipts									
Operating Transfers:									
From General	\$	541,781.00	\$	535,174.00	\$	636,600.00	\$	(101,426.00)	
From Supplemental General		185,100.00		209,638.47		100,000.00		109,638.47	
Total Receipts	_	726,881.00		744,812.47	\$	736,600.00	\$	8,212.47	
Expenditures									
Instruction:									
Other Purchased Services									
Assessments		183,469.67		213,189.72		213,190.00		(0.28)	
Flow-thru		513,941.00		508,396.00		585,000.00		(76,604.00)	
Other		0.00		0.00		1,000.00		(1,000.00)	
Supplies		547.94		730.27		1,500.00		(769.73)	
Other		401.27		498.45		169,395.00		(168,896.55)	
Vehicle Operating Services:									
Salaries		10,546.90		12,144.56		22,500.00		(10,355.44)	
Employee Benefits		1,649.80		936.89		4,500.00		(3,563.11)	
Other Purchased Services		1,135.42		2,247.72		12,500.00		(10,252.28)	
Supplies		10,167.09		16,241.11		15,000.00		1,241.11	
Other		366.87		447.20		10,000.00		(9,552.80)	
Total Expenditures		722,225.96		754,831.92	\$	1,034,585.00	\$	(279,753.08)	
Receipts Over (Under) Expenditures		4,655.04		(10,019.45)					
Unencumbered Cash, Beginning	_	293,330.22		297,985.26					
Unencumbered Cash, Ending	\$	297,985.26	\$	287,965.81					

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS VOCATIONAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year							
		Prior Year Actual		Actual		Budget	(Variance Over (Under)		
Receipts										
Local Sources:										
Other Receipts from Local Sources	\$	2,000.00	\$	5,000.00	\$	9,000.00	\$	(4,000.00)		
State Aid:										
Transportation Aid		4,185.00		5,527.00		0.00		5,527.00		
Operating Transfers:										
From General		0.00		94,535.19		0.00		94,535.19		
From Supplemental General		197,943.00		0.00		160,000.00		(160,000.00)		
Total Receipts		204,128.00		105,062.19	\$	169,000.00	\$	(63,937.81)		
Expenditures										
Instruction:										
Salaries		132,270.97		98,472.96		135,000.00		(36,527.04)		
Employee Benefits		30,829.82		22,749.16		32,000.00		(9,250.84)		
Other Purchased Services		2,730.00		6,992.19		5,000.00		1,992.19		
Supplies		29,273.75		4,817.00		30,000.00		(25,183.00)		
Other		1,065.77		350.39		92,586.00		(92,235.61)		
Instructional Support Staff:										
Other Purchased Services		1,245.03		2,774.61		1,000.00		1,774.61		
Supplies		915.75		0.00		1,000.00		(1,000.00)		
Property (Equip & Furn)		76.42		184.23		0.00		184.23		
Operations & Maintenance:										
Employee Benefits		0.00		154.92		0.00		154.92		
Purchased Property Services		401.81		2,713.29		500.00		2,213.29		
Supplies		0.00		376.70		0.00		376.70		
Property (Equip & Furn)		0.00		35.85		0.00		35.85		
Other	-	0.00	-	561.12		0.00	_	561.12		
Total Expenditures		198,809.32		140,182.42	\$	297,086.00	\$	(156,903.58)		
Receipts Over (Under) Expenditures		5,318.68		(35,120.23)						
Unencumbered Cash, Beginning		122,767.48		128,086.16						
Unencumbered Cash, Ending	\$	128,086.16	\$	92,965.93						

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS GIFTS AND GRANTS FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

	 2013	2014
Receipts Local Sources:		
Other Receipts from Local Sources	\$ 58,036.83	\$ 78,323.16
Total Receipts	 58,036.83	 78,323.16
Expenditures		
Instruction:		
Purchased Professional Services	17,772.90	0.00
Supplies	4,712.74	7,931.81
Property (Equip & Furn)	9,853.47	30,000.00
Other	 0.00	 61,987.81
Total Expenditures	 32,339.11	 99,919.62
Receipts Over (Under) Expenditures	25,697.72	(21,596.46)
Unencumbered Cash, Beginning	71,523.95	 97,221.67
Unencumbered Cash, Ending	\$ 97,221.67	\$ 75,625.21

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS KPERS SPECIAL RETIREMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

				Current Year				
		Prior Year Actual		Actual	Budget		Variance Over (Under)	
Descints		Actual		Actual		Duaget		ver (ender)
Receipts State Aid:								
KPERS	\$	254,438.73	\$	286,065.31	\$	320,593.00	\$	(34,527.69)
KFERS	Φ	234,436.73	Φ	200,003.31	Ф	320,393.00	Ф	(34,327.09)
Total Receipts		254,438.73		286,065.31	\$	320,593.00	\$	(34,527.69)
Expenditures								
Instruction:								
Employee Benefits		169,338.44		193,673.12		213,108.00		(19,434.88)
Student Support Services:								
Employee Benefits		8,163.39		8,679.50		11,789.00		(3,109.50)
Instructional Support Staff:								,
Employee Benefits		8,069.48		8,699.81		10,633.00		(1,933.19)
General Administration:								
Employee Benefits		15,831.18		17,171.07		18,502.00		(1,330.93)
School Administration:								
Employee Benefits		20,180.60		21,267.23		24,142.00		(2,874.77)
Other Supplemental Services:								,
Employee Benefits		0.00		0.00		113.00		(113.00)
Operations & Maintenance:								
Employee Benefits		14,181.75		14,909.72		17,374.00		(2,464.28)
Student Transportation Services:		,		,		,		,
Employee Benefits		9,773.59		12,303.95		14,779.00		(2,475.05)
Food Service:								
Employee Benefits		8,900.30		9,360.91		10,153.00		(792.09)
Total Expenditures		254,438.73		286,065.31	\$	320,593.00	\$	(34,527.69)
Descipto Occas (Hadas) Faranditura		0.00		0.00				
Receipts Over (Under) Expenditures		0.00		0.00				
Unencumbered Cash, Beginning		0.00		0.00				
Unencumbered Cash, Ending	\$	0.00	\$	0.00				

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

CONTINGENCY RESERVE FUND Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended June 30, 2014

	2013	2014	
Receipts None	\$ 0.00	\$ 0.00	
Total Receipts	0.00	0.00	
Expenditures Instruction:			
Supplies	21.95	6,995.02	
Total Expenditures	21.95	6,995.02	
Receipts Over (Under) Expenditures	(21.95)	(6,995.02)	
Unencumbered Cash, Beginning	337,218.92	337,196.97	
Unencumbered Cash, Ending	\$ 337,196.97	\$ 330,201.95	

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS TEXTBOOK RENTAL FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

		2013		2014
Receipts				
Local Sources:				
Rental Fees	\$	50,528.77	\$	52,621.08
Operating Transfers:		20,000,00		0.00
From Supplemental General		20,000.00		0.00
Total Descints		70,528.77		52 621 00
Total Receipts		70,328.77		52,621.08
Expenditures				
Instruction:				
Supplies		70,959.75		29,397.08
Total Expenditures		70,959.75		29,397.08
Receipts Over (Under) Expenditures		(430.98)		23,224.00
Unencumbered Cash, Beginning		143,584.80		143,153.82
Prior Year Cancelled Encumbrances		0.00		13,279.16
11101 Teal California Encumbrances	_	0.00		13,279.10
Unencumbered Cash, Ending	\$	143,153.82	\$	179,656.98
Chemeanistrea Cash, Zhanig	Ψ	1 13,133.02	Ψ	177,030.70

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS RECREATION COMMISSION FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year					
	Prior Year Actual			Actual		Budget		Variance ver (Under)
Receipts								
Taxes and Shared Receipts:								
Ad Valorem Property Tax	\$	90,713.30	\$	91,501.41	\$	85,923.00	\$	5,578.41
Delinquent Tax		382.28		2,146.19		2,433.00		(286.81)
Motor Veh./16-20M Veh. Tax		8,220.42		6,914.76		7,011.00		(96.24)
Recreational Vehicle Tax		84.79		80.43		70.00		10.43
Local Sources:								
Other Receipts from Local Sources		0.00		0.00		5,000.00		(5,000.00)
Total Receipts		99,400.79		100,642.79	\$	100,437.00	\$	205.79
Expenditures Community Service Operations		95,000.00		110,000.00		110,000.00		0.00
Total Expenditures		95,000.00		110,000.00	\$	110,000.00	\$	0.00
Receipts Over (Under) Expenditures		4,400.79		(9,357.21)				
Unencumbered Cash, Beginning		19,126.44		23,527.23				
Unencumbered Cash, Ending	\$	23,527.23	\$	14,170.02				

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS RECREATION COMMISSION EMPLOYEE BENEFIT FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year					
	Prior Year Actual		Actual		Budget			Variance ver (Under)
Receipts								
Taxes and Shared Receipts:								
Delinquent Tax	\$	4.87	\$	0.00	\$	0.00	\$	0.00
Motor Veh./16-20M Veh. Tax		0.13		0.00		0.00		0.00
Total Receipts		5.00		0.00	\$	0.00	\$	0.00
Expenditures								
Community Service Operations		5.76		0.00		0.00		0.00
Total Expenditures		5.76		0.00	\$	0.00	\$	0.00
Receipts Over (Under) Expenditures		(0.76)		0.00				
Unencumbered Cash, Beginning		0.76		0.00				
Unencumbered Cash, Ending	\$	0.00	\$	0.00				

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS TITLE I 2014 FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

	2013		2014
Receipts			
Federal Aid: Other Federal Grants Thru State	\$ 0	0.00 \$	72,040.00
Other rederal Grants Thru State	\$ 0	<u> ,,,, </u>	72,040.00
Total Receipts		0.00	72,040.00
Expenditures			
Instruction:			50 255 15
Salaries		0.00	69,255.47
Employee Benefits		0.00	2,784.53
Total Expenditures	C	0.00	72,040.00
•			<u> </u>
Receipts Over (Under) Expenditures	C	0.00	0.00
Unencumbered Cash, Beginning	C	0.00	0.00
Chancemories Cash, Beginning			0.50
Unencumbered Cash, Ending	\$ 0	0.00 \$	0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS TITLE I 2013 FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

	2013	2014
Receipts Federal Aid: Other Federal Grants Thru State	\$ 72,949.0	0.00
Total Receipts	72,949.0	0.00
Expenditures Instruction: Salaries Employee Benefits	66,590.8 6,358.1	
Total Expenditures	72,949.0	0.00
Receipts Over (Under) Expenditures	0.0	0.00
Unencumbered Cash, Beginning	0.0	0.00
Unencumbered Cash, Ending	\$ 0.0	0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS TITLE II-A 2014 FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

	2013		 2014
Receipts			
Federal Aid:			
Other Federal Grants Thru State	\$	0.00	\$ 27,895.00
Total Receipts		0.00	 27,895.00
Expenditures			
Instruction:			
Salaries	-	0.00	 27,895.00
Total Expenditures		0.00	 27,895.00
Receipts Over (Under) Expenditures		0.00	0.00
Unencumbered Cash, Beginning		0.00	 0.00
Unencumbered Cash, Ending	\$	0.00	\$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS TITLE II-A 2013 FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

	2013	2014		
Receipts				
Federal Aid:				
Other Federal Grants Thru State	\$ 29,179.00	\$	0.00	
Total Receipts	 29,179.00	_	0.00	
Expenditures				
Instruction:				
Salaries	 29,179.00		0.00	
Total Expenditures	 29,179.00		0.00	
Receipts Over (Under) Expenditures	0.00		0.00	
Unencumbered Cash, Beginning	 0.00		0.00	
Unencumbered Cash, Ending	\$ 0.00	\$	0.00	

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

REAP GRANT 2013/2014 FUND

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended June 30, 2014

	2013		2014
Receipts			
Federal Aid: US Department of Education	\$	0.00 \$	7,153.51
Total Receipts		0.00	7,153.51
Expenditures			
Instruction: Property (Equip & Furn)	(0.00	7,153.51
Total Expenditures		0.00	7,153.51
Receipts Over (Under) Expenditures	(0.00	0.00
Unencumbered Cash, Beginning		0.00	0.00
Unencumbered Cash, Ending	\$	0.00 \$	0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

REAP GRANT 2012/2013 FUND

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended June 30, 2014

	 2013	 2014
Receipts		
Federal Aid:		
US Department of Education	\$ 13,594.46	\$ 18,149.33
Total Receipts	 13,594.46	 18,149.33
Expenditures		
Instruction:		
Property (Equip & Furn)	 13,594.46	 18,149.33
Total Expenditures	 13,594.46	 18,149.33
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	 0.00	 0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS REAP GRANT 2011 FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

	2013	2014		
Receipts				
Federal Aid:				
US Department of Education	\$ 12,863.51	\$	0.00	
Total Receipts	 12,863.51		0.00	
Expenditures				
Instruction:				
Property (Equip & Furn)	 12,863.51		0.00	
Total Expenditures	 12,863.51		0.00	
Receipts Over (Under) Expenditures	0.00		0.00	
Unencumbered Cash, Beginning	 0.00		0.00	
Unencumbered Cash, Ending	\$ 0.00	\$	0.00	

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS CARL PERKINS GRANT FUND

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended June 30, 2014

	2013		2014
Receipts			
Local Sources:			
Other Receipts from Local Sources	\$ 2,675.01	\$	2,849.66
Total Receipts	 2,675.01		2,849.66
Expenditures			
Instruction:			
Other	 2,675.01		2,849.66
Total Expenditures	 2,675.01	_	2,849.66
Receipts Over (Under) Expenditures	0.00		0.00
Unencumbered Cash, Beginning	 0.00		0.00
Unencumbered Cash, Ending	\$ 0.00	\$	0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS PCC - TECH PREP CONSORTIUM FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

	2013		2014	
Receipts None	\$	0.00	\$	0.00
Total Receipts		0.00		0.00
Expenditures Instruction:				
Other		1,707.35		0.00
Total Expenditures		1,707.35		0.00
Receipts Over (Under) Expenditures		(1,707.35)		0.00
Unencumbered Cash, Beginning		1,707.35		0.00
Unencumbered Cash, Ending	\$	0.00	\$	0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS PHOTO SHOOT GRANT FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

	2013	2014
Receipts None	\$ 0.00	\$ 0.00
Total Receipts	0.00	0.00
Expenditures Instruction:		
Other	1,011.85	0.00
Total Expenditures	1,011.85	0.00
Receipts Over (Under) Expenditures	(1,011.85)	0.00
Unencumbered Cash, Beginning	1,011.85	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS KAN-ED FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

	 2013	 2014
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 1,390.00	\$ 0.00
Total Receipts	 1,390.00	 0.00
Expenditures		
None	 0.00	 0.00
Total Expenditures	 0.00	0.00
Receipts Over (Under) Expenditures	1,390.00	0.00
Unencumbered Cash, Beginning	 0.00	 1,390.00
Unencumbered Cash, Ending	\$ 1,390.00	\$ 1,390.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget Regulatory Basis

For the Year Ended June 30, 2014

			Current Year					
		Prior Year Actual		Actual		Budget		Variance ver (Under)
Receipts								
Taxes and Shared Receipts:								
Ad Valorem Property Tax	\$	301,561.95	\$	224,567.27	\$	209,686.00	\$	14,881.27
Delinquent Tax		1,410.81		7,735.45		8,073.00		(337.55)
Motor Veh./16-20M Veh. Tax		29,611.74		23,743.50		23,804.00		(60.50)
Recreational Vehicle Tax		303.76		276.01		239.00		37.01
Total Receipts		332,888.26		256,322.23	\$	241,802.00	\$	14,520.23
Expenditures								
Interest		36,720.00		26,195.00		26,195.00		0.00
Commission & Postage		0.00		0.00		1,000.00		(1,000.00)
Principal		300,000.00		310,000.00		310,000.00		0.00
•								
Total Expenditures		336,720.00		336,195.00	\$	337,195.00	\$	(1,000.00)
Total Experiences		330,720.00		330,133.00	Ψ	337,133.00	Ψ	(1,000.00)
Receipts Over (Under) Expenditures		(3,831.74)		(79,872.77)				
Receipts Over (Olider) Expellultures		(3,631.74)		(19,012.11)				
Unencumbered Cash, Beginning		640,676.36		636,844.62				
Cheneumoered Cash, Beginning	-	040,070.30		030,044.02				
Unencumbered Cash, Ending	\$	636,844.62	\$	556,971.85				

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS SCHOLARSHIP FUND

Schedule of Receipts and Expenditures Regulatory Basis

For the Year Ended June 30, 2014

	2013		2014	
Receipts				
Local Sources:				
Interest on Idle Funds	\$		\$ 9.36	
Donations		3,125.00	 130.00	
Total Receipts		3,576.55	 139.36	
Expenditures				
Scholarships		7,950.00	 6,650.00	
Total Expenditures		7,950.00	 6,650.00	
Receipts Over (Under) Expenditures		(4,373.45)	(6,510.64)	
Unencumbered Cash, Beginning		127,353.65	 122,980.20	
Unencumbered Cash, Ending	\$	122,980.20	\$ 116,469.56	

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS AGENCY FUNDS

Summary of Receipts and Disbursements Regulatory Basis

For the Year Ended June 30, 2014

Fund	Beginning Cash Balance			Receipts		Disbursements		Ending Cash Balance	
1 und	Cush Bulance 10		Receipts	Disoursements			ish Daranee		
Medicine Lodge High School:									
Class of 2013	\$	444.73	\$	0.00	\$	444.73	\$	0.00	
Class of 2014		956.45		465.00		1,421.45		0.00	
Class of 2015		0.00		10,223.61		9,695.06		528.55	
Class of 2016		770.01		0.00		0.00		770.01	
Class of 2017		0.00		800.00		0.00		800.00	
Class of 2018		0.00		1,550.00		0.00		1,550.00	
American Field Service		1,395.72		4,955.32		5,029.10		1,321.94	
Band		3,605.58		689.00		1,869.92		2,424.66	
Cheerleaders		735.85		12,489.86		10,855.03		2,370.68	
Drama Club		4,242.35		4,310.16		4,449.55		4,102.96	
FFA		1,706.45		30,706.63		26,573.56		5,839.52	
M Club		724.19		0.00		50.04		674.15	
National Honor Society		683.30		12,057.80		10,214.83		2,526.27	
Pep Club		705.09		0.00		0.00		705.09	
SADD		1.76		0.00		0.00		1.76	
Science Club		4,532.61		6,029.86		5,977.32		4,585.15	
Show Choir Club		0.84		0.00		0.00		0.84	
Student Council		4,246.00		8,360.67		6,643.34		5,963.33	
Recycle		1,120.67		69.70		480.72		709.65	
Future Educators of America		338.77		106.00		91.00		353.77	
Make a Difference Grant		25.00		0.00		0.00		25.00	
FCCLA		962.83		0.00		0.00		962.83	
Campout		294.74		0.00		0.00		294.74	
Youth for Christ		276.71		0.00		0.00		276.71	
Student Love		886.42		680.00		493.41		1,073.01	
Total Medicine Lodge High School		28,656.07		93,493.61		84,289.06		37,860.62	
Medicine Lodge Elementary School:									
Student Council		982.32		703.18		489.47		1,196.03	
Total Medicine Lodge Elem. School		982.32		703.18		489.47		1,196.03	
T . 1	Ф	20, 620, 20	Φ	04.106.70	ф	04.770.53	Φ	20.056.65	
Total Agency Funds	\$	29,638.39	\$	94,196.79	\$	84,778.53	\$	39,056.65	

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS DISTRICT ACTIVITY FUNDS

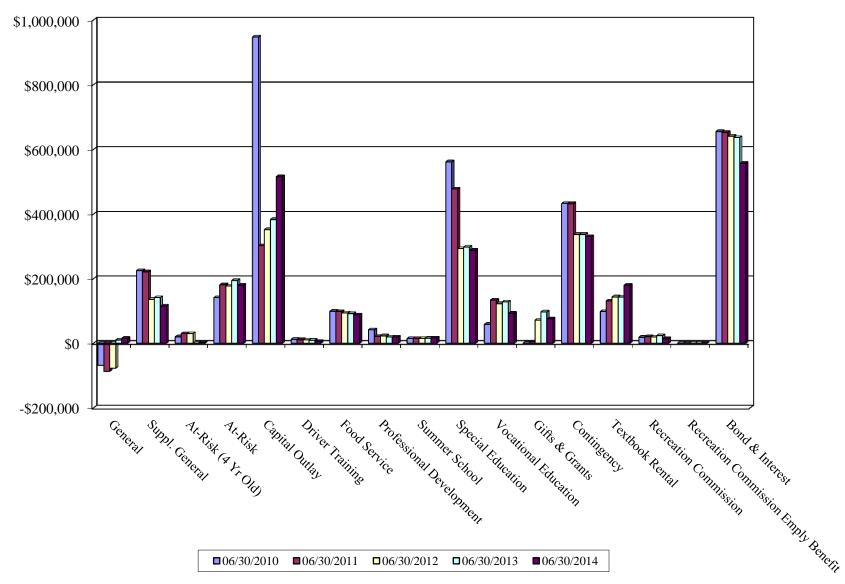
Schedule of Receipts, Expenditures and Unencumbered Cash Regulatory Basis For the Year Ended June 30, 2014

Funds	Un	Beginning Unencumbered Cash Balance		Prior Year Cancelled Encumbrances		Receipts
Medicine Lodge High School:						
Yearbook	\$	0.00	\$	0.00	\$	3,884.00
Memorial	*	3,443.20	T	0.00	_	2.12
Sales Tax		0.00		0.00		5,821.72
Athletics		5,930.41		0.00		40,169.38
Total Medicine Lodge High School		9,373.61		0.00		49,877.22
Medicine Lodge Elementary School:						
Memory Book		0.00		0.00		1,837.50
Agenda		0.00		0.00		244.25
Total Medicine Lodge Elementary School		0.00		0.00		2,081.75
Total District Activity Funds	\$	9,373.61	\$	0.00	\$	51,958.97

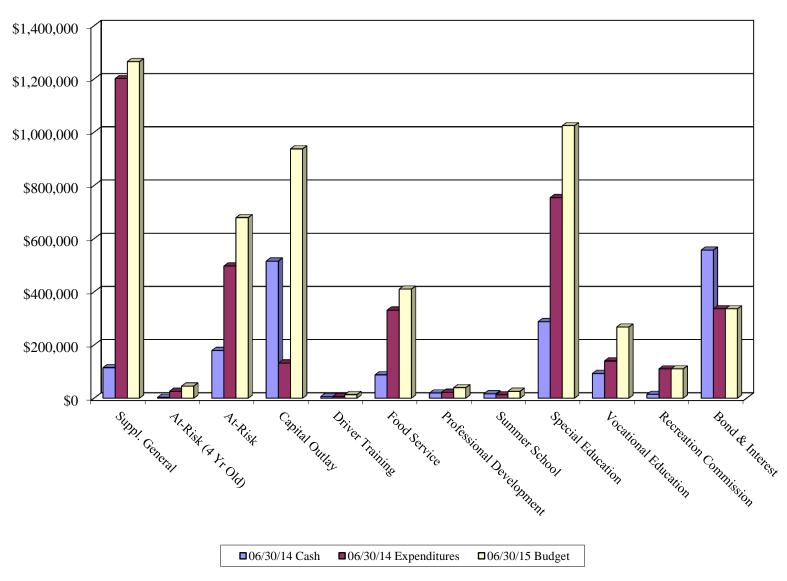
Expenditures		_	Ending encumbered sh Balance	and	Add sumbrances I Accounts Payable	Ending Cash Balance			
\$	3,884.00	\$	0.00	\$	0.00	\$	0.00		
	0.00		3,445.32		0.00		3,445.32		
	5,821.72		0.00		0.00		0.00		
	42,274.96		3,824.83		0.00		3,824.83		
	51,980.68		7,270.15		0.00		7,270.15		
	1,837.50		0.00		0.00		0.00		
	244.25		0.00		0.00		0.00		
	2,081.75		0.00		0.00		0.00		
\$	54,062.43	\$	7,270.15	\$	0.00	\$	7,270.15		

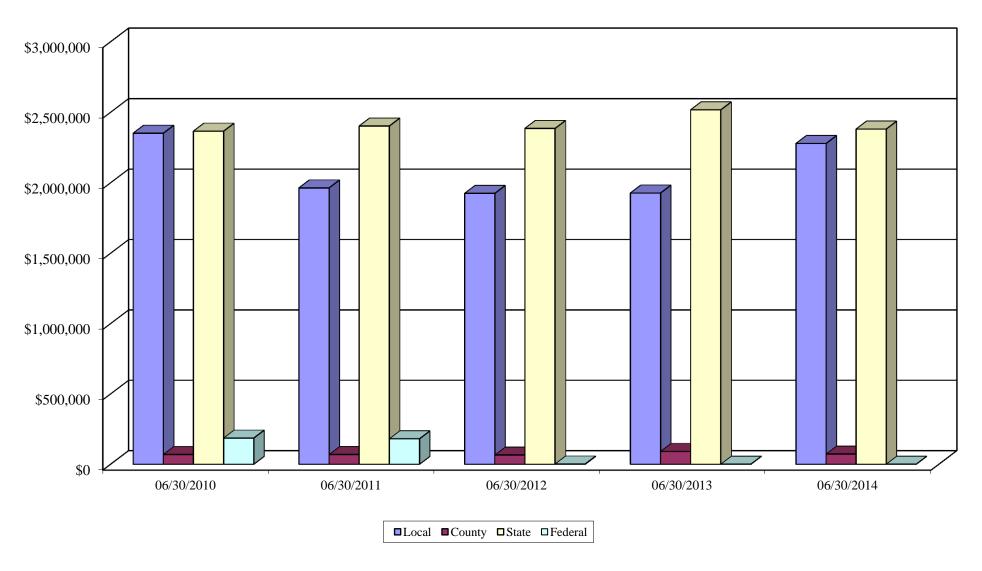


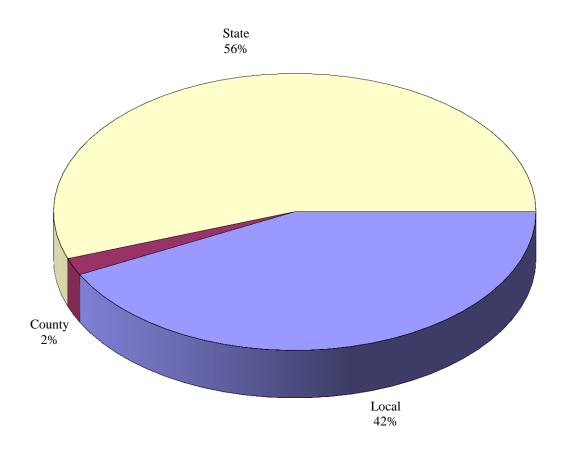
Unified School District No. 254 Medicine Lodge, Kansas Unencumbered Cash Balances - Selected Funds



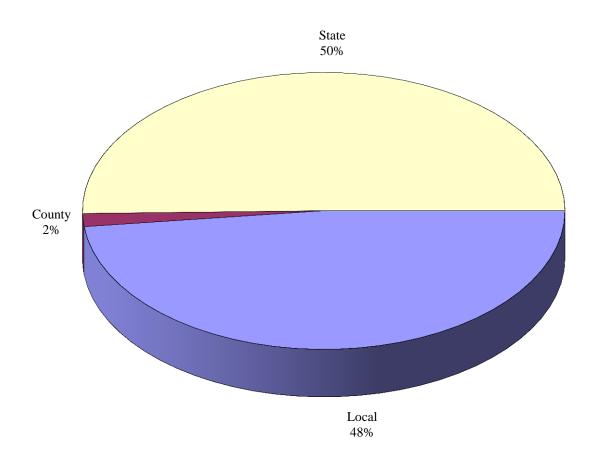
Unified School District No. 254 Medicine Lodge, Kansas Unencumbered Cash Compared to Expenditures - Selected Funds





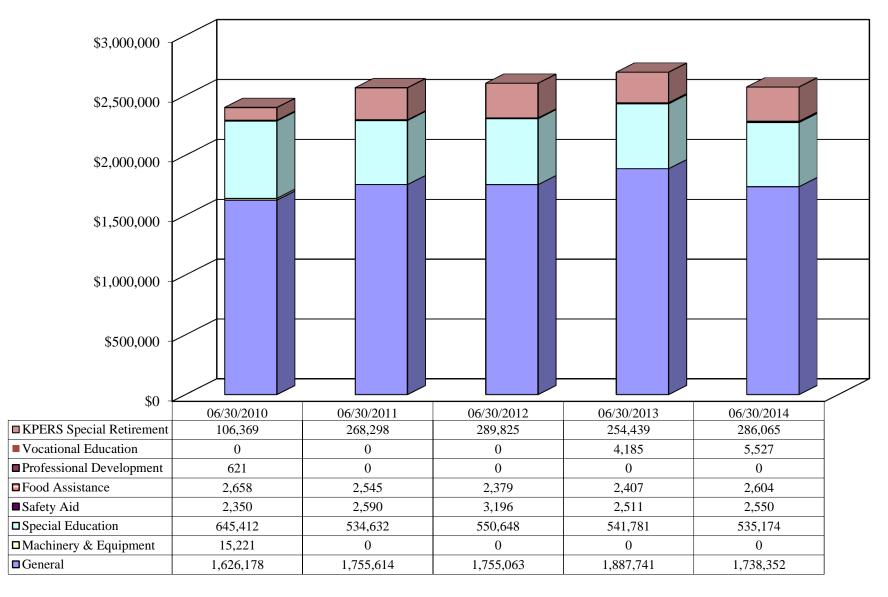


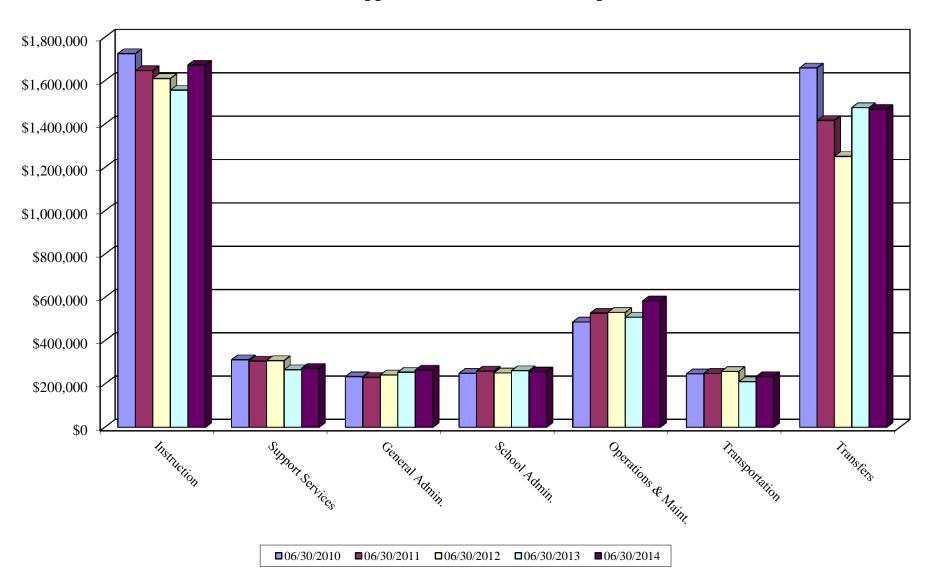
06/30/2013

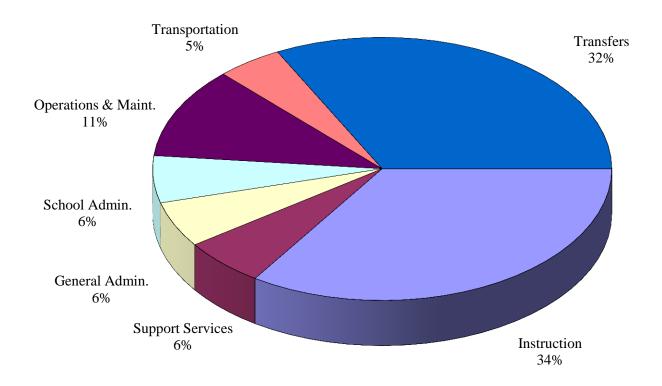


06/30/2014

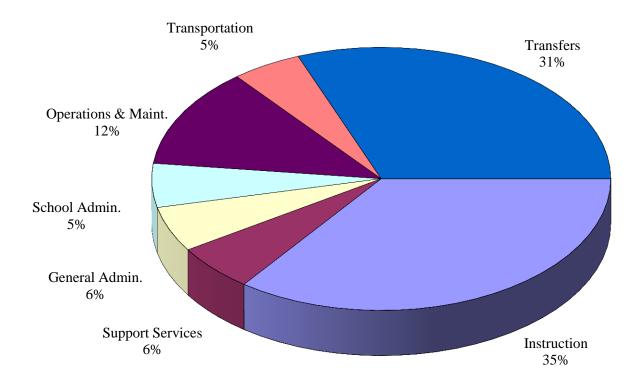
Unified School District No. 254 Medicine Lodge, Kansas State Aid



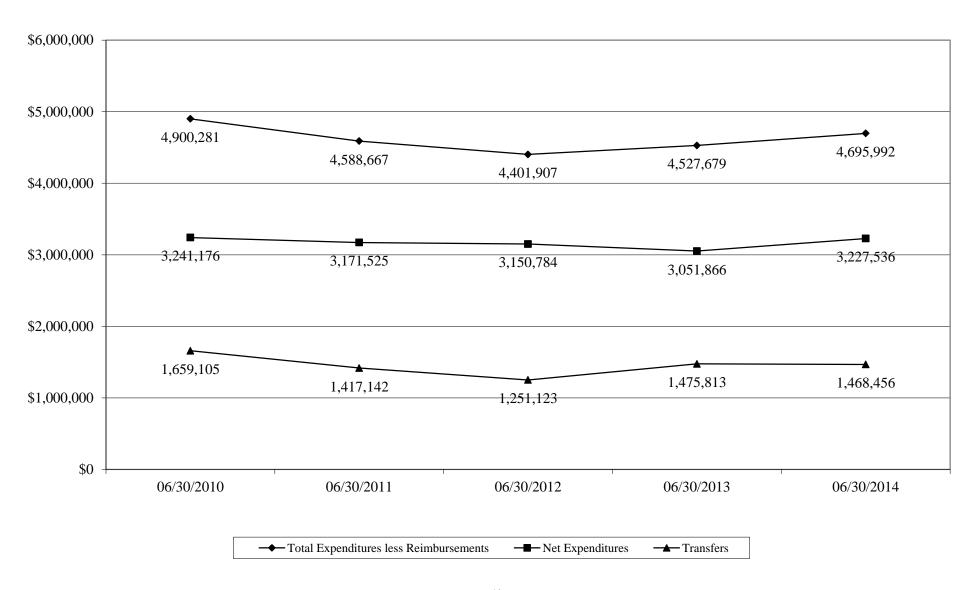




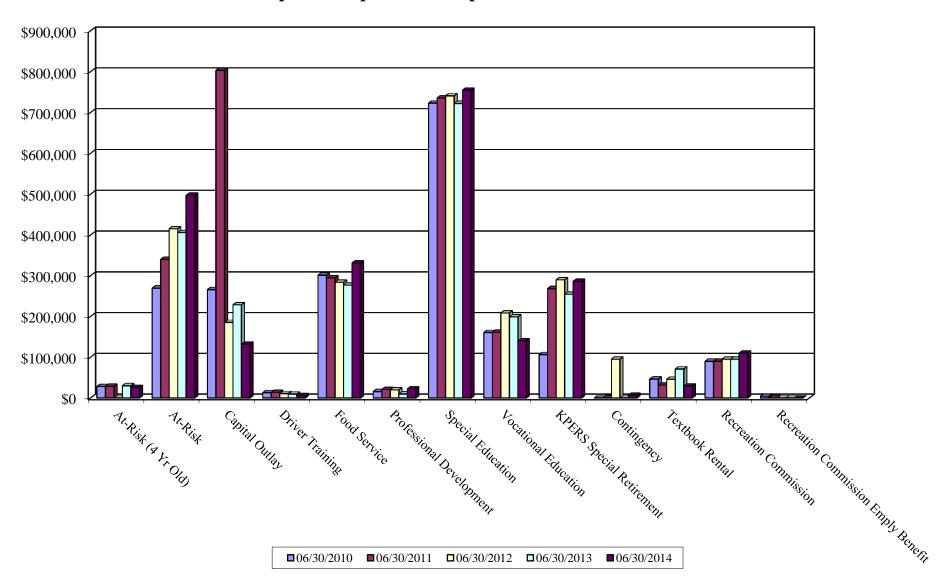
06/30/2013



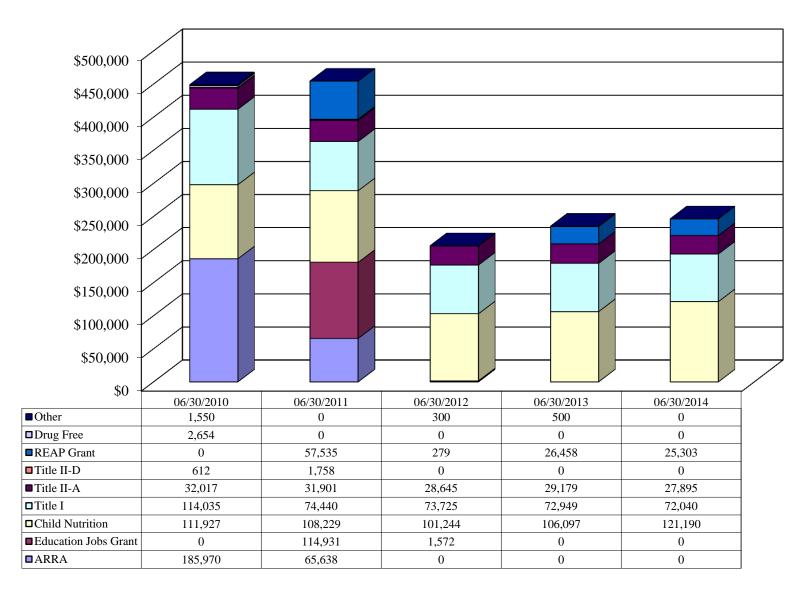
06/30/2014



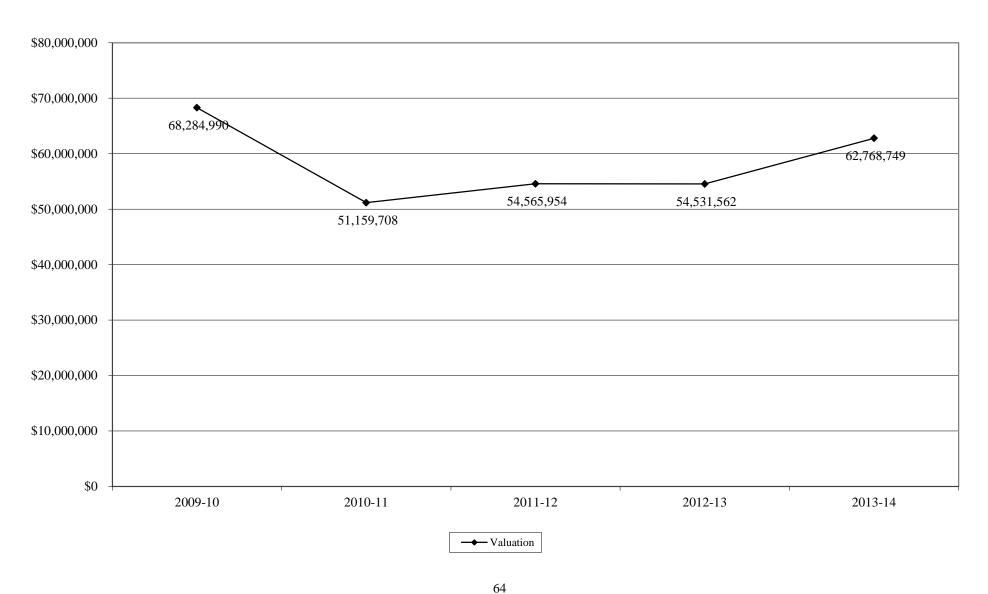
Unified School District No. 254 Medicine Lodge, Kansas Special Purpose Fund Expenditures - Selected Funds



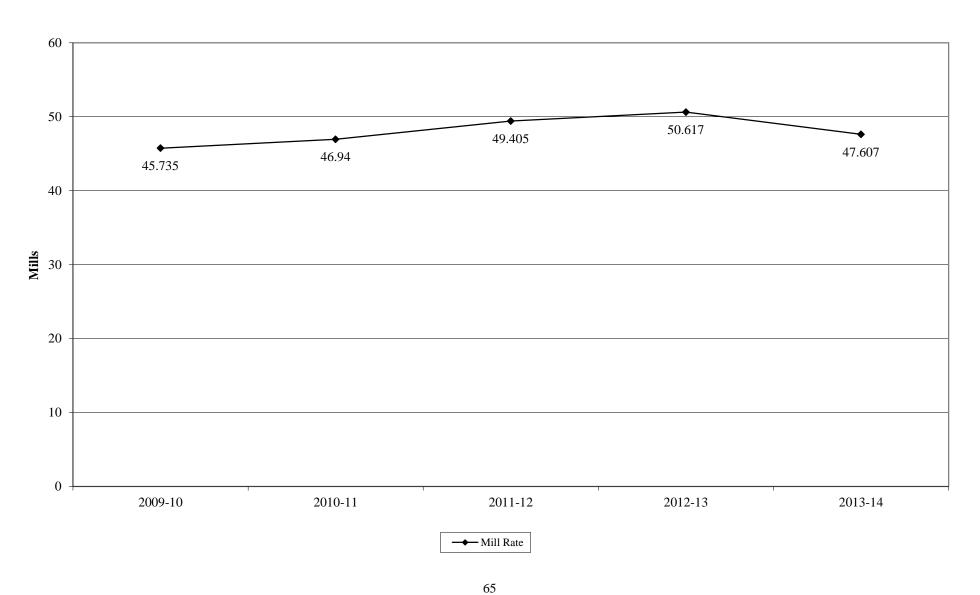
Unified School District No. 254 Medicine Lodge, Kansas Federal Aid



Unified School District No. 254 Medicine Lodge, Kansas Valuation



Unified School District No. 254 Medicine Lodge, Kansas **Mill Rate**



Unified School District No. 254 Medicine Lodge, Kansas FTE

